

ORDINANCE NO. 2003-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING CHAPTER 11, OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, BY CREATING ARTICLE XIX ENTITLED "PROPERTY TAX REDUCTION FOR CONSTRUCTION OR RECONSTRUCTION OF HOMESTEAD PROPERTY TO HOUSE ELDERLY PARENT(S) OR GRANDPARENT(S) OF OWNER OR OWNER'S SPOUSE"; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE QUALIFICATIONS FOR REDUCTION; PROVIDING FOR THE AMOUNT OF REDUCTION; PROVIDING FOR THE PROCESS FOR CLAIMING A REDUCTION; PROVIDING FOR PENALTIES; PROVIDING FOR DISQUALIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Leon County desires to provide a property tax reduction for the construction or reconstruction of homestead property for the purpose of providing living quarters for one or more elderly natural or adoptive parents or grandparents of the owner of the property, or the owner's spouse;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

Section 1. Chapter 11 of the Code of Laws of Leon County, Florida, is hereby amended by adding a new Article to be numbered XIX, which shall read as follows:

ARTICLE XIX. PROPERTY TAX REDUCTION FOR CONSTRUCTION OR RECONSTRUCTION OF HOMESTEAD PROPERTY TO HOUSE ELDERLY PARENT(S) OR GRANDPARENT(S) OF OWNER OR OWNER'S SPOUSE

Section 11-560. Definitions.

(a) As used in this Article, the term "construction" means all types of construction governed by the Florida Building Code.

(b) As used in this Article, the term "reconstruction" means all types of reconstruction governed by the Florida Building Code.

(c) As used in this Article, the term "primary place of residence" shall have the same meaning as "permanent residency" for establishing homestead exemption pursuant to Section 196.031, Florida Statutes. The property appraiser may rely upon the factors listed in Section 196.015, Florida Statutes, in determining whether the property is the primary place of residence for the applicant's parent or grandparent.

Section 11-561. Generally.

There is hereby granted to the owner of homestead property, a reduction in the assessed value of the property equal to any increase in the assessed value of the property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property, or the owner's spouse, if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.

Section 11-562. Qualifications for reduction.

The assessment reduction applies under the following circumstances:

(a) The construction or reconstruction is substantially complete in the year prior to the January 1 in which the qualifying parent(s) or grandparent(s) first occupies the constructed or reconstructed living quarters.

(b) At least one qualifying parent or grandparent maintains his or her primary place of residence in the constructed or reconstructed living quarters during the taxable year for which the reduction is claimed.

(c) The assessment reduction shall be applied to the assessed value of the homestead property as calculated pursuant to Article VII, Section 4(c), Florida Constitution.

(d) The construction or reconstruction is consistent with the local land development regulations.

Section 11-563. Amount of reduction.

The amount of the reduction shall not exceed the lesser of the following:

(a) The increase in assessed value resulting from construction or reconstruction of the property; or

(b) Twenty percent of the total assessed value of the property as improved.

Section 11-564. Process for claiming reduction.

A reduction in assessment may be granted only upon an application filed annually with the Leon County Property Appraiser. An applicant is required to complete forms required by the Property Appraiser, including any affidavit regarding the age of the qualifying parent or grandparent and whether the living quarters are being used as the qualifying parent's or grandparent's primary place of residence for the year in which the reduction is sought. The application must be made before March 1 of the year for which the reduction is to be granted.

Section 11-565. Property held jointly with right of survivorship.

If title to the homestead property is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the reduction in assessed value.

Section 11-566. Penalties.

Penalties for violation of this ordinance shall be in accordance with general law.

Section 11-567. Disqualification.

When the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the improvements were substantially completed shall be added back to the assessed value of the property.

Section 2. Conflicts. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, except to the extent of any conflicts with the Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail over any parts of this ordinance which are inconsistent, either in whole or in part, with the said Comprehensive Plan.

Section 3. Severability. If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Effective Date. This ordinance shall have effect upon becoming law.

DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County,
Florida, this _____ day of _____, 2003.

LEON COUNTY, FLORIDA

BY: _____
TONY GRIPPA, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS

ATTESTED BY:
BOB INZER, CLERK OF THE COURT

BY: _____
CLERK

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

BY: _____
HERBERT W.A. THIELE, ESQ.
COUNTY ATTORNEY